

The Honorable Tana Lin

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

ESTATE OF DOUGLAS WISE,
LAURIE WISE, CITY OF TACOMA, and
PIERCE COUNTY ASSESSOR,

Defendants.

Case No. 3:21-cv-5197-TL

ORDER OF SALE

A final judgment was entered by this Court in the above-entitled action ordering that the United States' federal tax liens against Defendants Estate of Douglas Wise and Laurie Wise be foreclosed and that the Subject Property, described below, be sold pursuant to 28 U.S.C. § 2001.

The Subject Property is located at 5618 Green Hills Avenue Northeast, Tacoma, Washington, 98422 (the "Subject Property"), more particularly described as:

Lot 20 of Green Hills, according to the plat thereof recorded in Volume 61 of Plats, pages 15, 16, and 17, in Tacoma, Pierce County, Washington.

1 Accordingly, it is ORDERED as follows:

2 1. The United States Marshal for the Western District of Washington or an Internal
3 Revenue Service Property Appraisal and Liquidation Specialist ("PALS") is authorized and
4 directed under 28 U.S.C. §§ 2001 and 2002 to offer for public sale and to sell the Subject
5 Property. The United States may choose either the United States Marshal or a PALS to carry out
6 the sale under this Order and shall make the arrangements for the sale as set forth in this Order.

7 2. The Marshal or PALS is authorized to have free access to the Subject Property
8 and to take all actions necessary to preserve the Subject Property, including, but not limited to,
9 retaining a locksmith or other person to change or install locks or other security devices on any
10 part of the Subject Property, until deed(s) to the Subject Property are delivered to the ultimate
11 purchaser(s).

12 3. The terms and conditions of the sales are as follows:

- 13 a. the sale of the Subject Property shall be free and clear of all interests, including
14 the interests of: the United States, Estate of Douglas Wise, Laurie Wise, City of
15 Tacoma, and Pierce County Assessor;
- 16 b. the sale shall be subject to building lines, if established, all laws, ordinances, and
17 governmental regulations (including building and zoning ordinances) affecting the
18 Subject Property, and easements and restrictions of record, if any;
- 19 c. the sale shall be held at the courthouse of the county or city in which the Subject
20 Property is located, on the premises of the Subject Property, or at any other place
21 in accordance with the provisions of 28 U.S.C. §§ 2001 and 2002;
- 22 d. the date and time for the sale are to be announced by the United States Marshal or
23 the PALS;
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- 1 e. a notice of sale shall be published once a week for at least four consecutive weeks
2 before the sale, in at least one newspaper regularly issued and of general
3 circulation in Pierce County, and, at the discretion of the Marshal or the PALS, by
4 any other notice deemed appropriate. The notice shall contain a description of the
5 Subject Property and shall contain the terms and conditions of sale in this order of
6 sale;
- 7 f. The minimum bids for the sale will be set by the Internal Revenue Service. If the
8 minimum bid for the Subject Property is not met or exceeded, the Marshal or the
9 PALS may, without further permission of this Court, and under the terms and
10 conditions in this order of sale, hold a new public sale, if necessary, and reduce
11 the minimum bid or sell to the second highest bidder;
- 12 g. the successful bidder(s) at the sale shall be required to deposit at the time of the
13 sale with the Marshal or the PALS a minimum of ten percent of the bid for the
14 applicable property, with the deposit to be made by certified or cashier's check
15 payable to the United States District Court for the Western District of
16 Washington. Before being permitted to bid at the sale, bidders shall display to the
17 Marshal or the PALS proof that they are able to comply with this requirement. No
18 bids will be received from any person(s) who have not presented proof that, if
19 they are the successful bidders(s), they can make the deposit required by this
20 order of sale;
- 21 h. the balance of the purchase price for the Subject Property is to be paid to the
22 United States Marshall or a PALS (whichever person is conducting the sale)
23 within 30 days after the date the bid is accepted, by a certified or cashier's check
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1 payable to the “U.S. District Court for the Western District of Washington.” If the
2 bidder fails to fulfill this requirement, the deposit shall be forfeited and shall be
3 applied to cover the expenses of the sale, including commissions due under 28
4 U.S.C. § 1921(c), with any amount remaining to be applied to the income tax
5 liabilities of the Hammers at issue herein. The Subject Property shall be again
6 offered for sale under the terms and conditions of this order of sale. The United
7 States may bid as a creditor against its judgment without tender of cash;

8 i. the sale of the Subject Property shall be subject to confirmation by this Court. The
9 Marshal or a PALS shall file a report of sale with the Court for the Subject
10 Property, together with a proposed order of confirmation of sale, within 20 days
11 from the date of receipt of the balance of the purchase price;

12 j. on confirmation of the sale, the Marshal or PALS shall execute and deliver
13 deed(s) of judicial sale conveying the appropriate parcel(s) of the Subject
14 Property to the purchaser(s);

15 k. on confirmation of the sale, all interests in, liens against, or claims to, the Subject
16 Property that are held or asserted by all parties to this action are discharged and
17 extinguished;

18 l. on confirmation of the sale, the recorder of deeds for Pierce County, Washington,
19 shall cause transfer of the Subject Property to be reflected upon that county’s
20 register of title; and

21 m. the sale is ordered pursuant to 28 U.S.C. § 2001 and is made without right of
22 redemption.

23 4. Until the Subject Property is sold, Laurie Wise shall take all reasonable steps
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1 necessary to preserve the property (including all buildings, improvements, fixtures and
2 appurtenances on the property) in its current condition including, without limitation, maintaining
3 a fire and casualty insurance policy on the property. Laurie Wise shall neither commit waste
4 against the Subject Property nor cause or permit anyone else to do so. Laurie Wise shall neither
5 do anything that tends to reduce the value or marketability of the Subject Property nor cause or
6 permit anyone else to do so. Laurie Wise shall not record any instruments, publish any notice, or
7 take any other action (such as running newspaper advertisements or posting signs) that may
8 directly or indirectly tend to adversely affect the value of the Subject Property or that may tend
9 to deter or discourage potential bidders from participating in the public auction, nor shall they
10 cause or permit anyone else to do so. Violation of this paragraph will constitute, and be
11 punishable as, contempt of Court.

12 5. All persons occupying any of the Subject Property shall vacate the Subject
13 Property permanently within 30 days of the date of this Order, each taking with them his or her
14 personal property (but leaving all improvements, buildings, fixtures, and appurtenances to the
15 property). If any person fails or refuses to vacate the Subject Property by the time specified in
16 this Order, the United States, including the PALS and the United States Marshals Service, is
17 authorized to take whatever action it deems appropriate to remove such person from the
18 premises, whether or not the sale of such property is being conducted by a PALS. If any person
19 fails or refuses to remove his or her personal property from the Subject Property by the time
20 specified herein, the personal property remaining on the property thereafter is deemed forfeited
21 and abandoned, and the United States is authorized to remove it and to dispose of it in any
22 manner it deems appropriate, including sale, in which case the proceeds of the sale are to be
23 applied first to the expenses of sale and the balance to be paid to the Clerk of this Court for
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1 further distribution.

2 6. The proceeds arising from the sale of the Subject Property are to be paid to the
3 Clerk of this Court and applied as far as they shall be sufficient to the following items, in the
4 order specified:

- 5 i. To the United States Marshal or the PALS (whichever conducted the sale as
6 arranged by the United States) for the costs of the sale, including any expense of
7 maintaining the Subject Property prior to sale;
8 ii. To Pierce County for any real property tax and/or special assessment liens that are
9 entitled to priority over prior security interests under Washington law and
10 pursuant to 26 U.S.C. § 6323(b)(6), if any exist;
11 iii. To City of Tacoma for any utility or public service charges furnished to the
12 Subject Property entitled to priority under 26 U.S.C. § 6323, if any exist;
13 iv. To the United States to satisfy the federal tax liens, in an amount according to
14 proof at that time; and
15 v. If any proceeds remain, to the remaining Defendants according to their relative
16 priorities and interests as determined by the Court.

17 Any balance remaining after the above payments shall be held by the Clerk until further order of
18 the Court.

19 IT IS SO ORDERED.

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22 Dated this 1st day of June 2023.

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UNITED STATES DISTRICT COURT JUDGE